



CERT 11/45  
File # 1-36631  
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September 19, 2014

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the American Depositary Shares, each representing 20 Preferred Shares, Ps 1.00 par value of GRUPO AVAL ACCIONES Y VALORES S.A., and preferred shares, Ps 1.00 par value of GRUPO AVAL ACCIONES Y VALORES S.A. (application for the preferred shares is made for listing, not for trading, but only in connection with the registration of the American Depositary Shares) pursuant to the requirements of the Securities and Exchange Commission), under the Exchange Act of 1934.

Sincerely,